



MISSOURI DEPARTMENT OF REVENUE
 PO BOX 3488
 JEFFERSON CITY, MO 65105-3488

**THE TAX AMNESTY PERIOD IS FROM
 AUGUST 1, 2003 THROUGH OCTOBER 31, 2003.**

Download tax forms at www.dor.mo.gov/tax/forms/

Missouri Tax Amnesty Application

A. TAXPAYER INFORMATION

For Individual Income Tax and Motor Vehicle/Marine Sales Taxes

TAXPAYER NAME (LAST, FIRST, MIDDLE INITIAL)		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME IF COMBINED AMNESTY (LAST, FIRST, MIDDLE INITIAL)		SOCIAL SECURITY NUMBER	
ADDRESS	CITY	STATE	ZIP

For Business Taxes

BUSINESS NAME (DBA)		MISSOURI TAX IDENTIFICATION NUMBER/MITS NUMBER (ENTER N/A IF NOT REGISTERED)	
OWNER NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
ADDRESS	CITY	STATE	ZIP
MO CHARTER OR CERTIFICATE OF AUTHORITY NUMBER			

Contact Information (For Individual Income Tax, Motor Vehicle/Marine Sales Tax, and Business Taxes)

DAYTIME PHONE NUMBER () ()	FAX NUMBER () ()	EVENING PHONE NUMBER () ()
E-MAIL ADDRESS		

B. TAXES ELIGIBLE FOR TAX AMNESTY

The following taxes are eligible for tax amnesty. You must submit a separate Tax Amnesty Application and payment for each type of tax for which you are requesting tax amnesty. Please indicate below the type of tax this application is for. **CHECK ONE BOX ONLY!**

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> Employer Withholding Tax | <input type="checkbox"/> Sales Tax | <input type="checkbox"/> Cigarette Tax |
| <input type="checkbox"/> Property Tax Credit | <input type="checkbox"/> Bank Franchise Tax | <input type="checkbox"/> Vendor's Use Tax | <input type="checkbox"/> Other Tobacco Products Tax |
| <input type="checkbox"/> Estate Tax | <input type="checkbox"/> Credit Institutions Tax | <input type="checkbox"/> Consumer's Use Tax | <input type="checkbox"/> Fuel Tax |
| <input type="checkbox"/> Fiduciary Tax | <input type="checkbox"/> Savings and Loan Tax | <input type="checkbox"/> Corporation Income Tax | <input type="checkbox"/> Aviation Fuel Tax |
| <input type="checkbox"/> Motor Vehicle/Marine Sales Tax | <input type="checkbox"/> Credit Union Tax | <input type="checkbox"/> Corporation Franchise Tax | |

Are you currently on a payment plan with the Department of Revenue for the tax type checked above? Yes No

C. TAX PERIODS — Only tax periods due on or before December 31, 2002, are eligible for tax amnesty.

Please specify the tax periods for which you are applying for tax amnesty and the amounts of tax owed.

Tax Period		If Attaching Returns		Amount of Tax Due
Month/Year (Beginning)	Month/Year (Ending)	Original Return	Amended Return	
/	/	<input type="checkbox"/>	<input type="checkbox"/>	\$
/	/	<input type="checkbox"/>	<input type="checkbox"/>	\$
/	/	<input type="checkbox"/>	<input type="checkbox"/>	\$
/	/	<input type="checkbox"/>	<input type="checkbox"/>	\$
You may report additional tax periods by listing them on a blank sheet of paper and putting them in the format shown above. Be sure to attach the additional list to this form.				Subtotal
				Total From Attached Pages
				Total (Pay This Amount)

D. MOTOR VEHICLE/MARINE SALES TAX — Only tax due on or before December 31, 2002, is eligible for tax amnesty.

Please enter the motor vehicle/marine information for which you are applying for tax amnesty and the amounts of tax owed.

Year	Make	VIN (Vehicle Identification Number)	Purchase Date	Purchase Price	Tax Due
				\$	\$
				\$	\$
				\$	\$
				\$	\$
You may report additional motor vehicles, ATVs, trailers, manufactured homes, marine vessels, or outboard motors by listing them on a blank sheet of paper and putting them in the format shown above. Be sure to attach the additional list to this form.				Subtotal	\$
				Total From Attached Pages	\$
				Total (Pay This Amount)	\$

E. PARTICIPATION REQUIREMENTS

- All participants must submit and sign a Missouri Tax Amnesty Application or Eligibility Notice to participate in the Tax Amnesty Program.
- **All applications and eligibility notices must be postmarked by October 31, 2003.**
- Full payment of all tax due for the tax indicated in Section B must be made by October 31, 2003, or the full amount of interest and penalties will apply.
- By signing the application or eligibility notice, the participant agrees to pay the amounts listed and waives all rights to request a refund for any amount paid as part of the Tax Amnesty Program.
- A participant that has not filed tax returns for the amnesty eligible tax periods (tax periods due on or before December 31, 2002) may submit actual returns or may pay the estimated amounts determined by the Missouri Department of Revenue. If estimated amounts are paid, the participant waives the right to file a future tax return to reduce tax liability.
- Failure to remain in tax compliance for three years from the end of the Tax Amnesty Program will void this agreement.
- Tax payments received without a completed application or eligibility notice will be applied as in the normal course of business.
- The Missouri Department of Revenue reserves the right to adjust the amount of tax due at a future date as a result of state or federal audit.
- **THIS SIGNED APPLICATION OR A COPY OF THIS SIGNED APPLICATION OR SIGNED ELIGIBILITY NOTICE MUST BE RECEIVED WITH YOUR PAYMENT. Motor vehicle/marine sales tax amnesty applicants must also submit proof of ownership (i.e., assigned title) and the appropriate title fee if the lienholder has not previously submitted these requirements to the Department of Revenue and a \$2.50 processing fee. These applicants may apply at one of the 11 state owned branch offices located throughout the state.**

F. SIGNATURE — By signing below you agree to the participation requirements listed above.

SIGNATURE OF TAXPAYER	TITLE	DATE	SIGNATURE OF SPOUSE (If combined)	DATE

ATTACH YOUR CHECK OR MONEY ORDER TO THIS APPLICATION.

IF PAYING YOUR INDIVIDUAL INCOME TAX OR WITHHOLDING TAX BY CREDIT CARD

YOU MUST ALSO COMPLETE THIS SECTION.

CREDIT CARD PAYMENT — For Individual Income Tax and Withholding Tax

You may pay your Individual Income Tax or Withholding Tax by Visa, MasterCard, American Express, or Discover Card. To pay your Individual Income Tax or Withholding Tax with your credit card, please enter the following information and sign below. A convenience fee will be charged to your card based upon the amount of the charge.

Amount Charged	Convenience Fee	Credit Card Type
\$0-\$33.00	\$1.00	<input type="checkbox"/> Visa
\$33.01-\$100.00	3.0%	<input type="checkbox"/> MasterCard
\$100.01-\$250.00	2.9%	<input type="checkbox"/> American Express
\$250.01-\$500.00	2.8%	<input type="checkbox"/> Discover Card
\$500.01-\$750.00	2.7%	
\$750.01-\$1,000.00	2.6%	
\$1,000.01-\$1,500.00	2.5%	
\$1,500.01-\$2,000.00	2.4%	
\$2,000.01 +	2.3%	

NAME AS IT APPEARS EXACTLY ON YOUR CREDIT CARD		CARD NUMBER
BILLING ADDRESS		EXPIRATION DATE
SIGNATURE	DATE	AMOUNT CHARGED TO CREDIT CARD \$

Missouri Tax Amnesty Program Frequently Asked Questions

What is tax amnesty?

Tax amnesty is an opportunity for individuals and businesses to pay unpaid state taxes that were due on or before December 31, 2002, without paying any interest or penalties. Tax amnesty is limited to the taxes administered by the Missouri Department of Revenue.

Am I eligible for tax amnesty?

You are eligible for tax amnesty if you have delinquent taxes for periods due on or before December 31, 2002. You are not eligible for amnesty if: your delinquent periods were due after December 31, 2002; the delinquent periods are pending in a civil, criminal, or bankruptcy court; your account is under criminal investigation by the Missouri Department of Revenue; or the delinquencies consist solely of lien fees and bad check charges.

When is tax amnesty being offered?

Tax amnesty will begin on Friday, August 1, 2003, and will end Friday, October 31, 2003. The signed notice or application and ALL tax amnesty payments must be submitted by October 31, 2003.

How do I participate in tax amnesty?

You must complete and sign the Missouri Tax Amnesty Application or Eligibility Notice. The application or eligibility notice must be postmarked by October 31, 2003. **Incomplete applications, applications not signed by the taxpayer, and applications received without full payment will be rejected.** You must file a separate application for each tax type for which you are requesting amnesty and submit a separate payment for each. Motor vehicle/marine sales tax amnesty applicants may apply at one of the 11 state owned branch offices located throughout the state. You must also agree to comply with state tax laws for the next three years from the date of the agreement. Tax amnesty payments are not eligible for future refund of credit.

What forms of payment will be accepted?

Personal checks, money orders, and cashier's checks made payable to the "Missouri Director of Revenue" will be accepted. Please note that any check that does not clear and is not "made good", will mean you cannot participate in tax amnesty. Individual income taxes and employer withholding taxes may be paid by credit card. The department accepts American Express, MasterCard, Visa, and Discover. A convenience fee will be charged to your account if you choose to pay by credit card. If you are making payment for more than one tax type, separate payments must be made for each tax type.

What happens if I owe delinquent taxes but don't pay during tax amnesty?

Delinquent taxes eligible for amnesty but not paid may have a 25% collection fee imposed, in addition to other applicable interest, penalties, and fees. Penalties on delinquent taxes eligible for amnesty but not paid on the purchase of a vehicle, increase from \$100 to \$200. You would also be subject to all criminal and civil actions provided by law. Criminal and civil actions include liens, judgments, and criminal prosecution. In some cases, taxpayers may be subject to fines of up to \$10,000 and/or imprisonment of up to five years (Section 143.911 – 143.951, RSMo — attempt to evade tax, failure to collect/pay tax, failure to file return, making false statements.)

What is not eligible for tax amnesty?

Additions, penalties, and interest paid before the beginning of tax amnesty are not part of tax amnesty and will not be waived. Bad check charges and lien fees are also not eligible for tax amnesty.

How does tax amnesty affect my payment agreement with the Department of Revenue?

If you are currently in a payment agreement with the Department of Revenue, the remaining additions, interest, and penalties will be waived if you pay your outstanding tax balance before the end of the tax amnesty period. You are still required to submit a Missouri Tax Amnesty Application or Eligibility Notice.

Missouri Tax Amnesty Application Instructions

A. TAXPAYER INFORMATION

For Individual Income Tax and Motor Vehicle/Marine Sales Taxes

If applying for tax amnesty for individual income tax or motor vehicle/marine sales taxes, enter your name, address, and social security number. If applying for joint tax amnesty with your spouse, enter your spouse's name and social security number also.

For Business Taxes

If applying for tax amnesty for business taxes, enter the business name, owner name, address, MITS Number (Missouri Tax Identification Number), Federal Employer Identification Number (FEIN), and Missouri Charter Number or Certificate of Authority Number.

Contact Information (For Individual Income Tax, Motor Vehicle/Marine Sales Tax, and Business Taxes)

Please enter phone numbers and an e-mail address where the Department of Revenue can contact you. Complete this information for Individual Income Tax, Motor Vehicle/Marine Sales Tax, and business taxes.

B. TAXES ELIGIBLE FOR AMNESTY

The tax types listed in this area are the only ones eligible for tax amnesty. Please check only one box. You must submit a different application and payment for each tax type for which you wish to apply for tax amnesty.

C. TAX PERIODS

Enter the tax periods for which you are applying for tax amnesty. Only tax periods due on or before December 31, 2002, are eligible for tax amnesty. You must enter every tax period for the particular tax type for which you owe the tax indicated in Section B. For example, if you are a quarterly tax filer and owe tax for four quarters, you cannot apply for tax amnesty for only three of the four quarters. You must apply for tax amnesty for every tax period in which you owe. You may list additional tax periods on a blank sheet of paper. This section does not apply to motor vehicle/marine sales tax.

D. MOTOR VEHICLE/MARINE SALES TAX

Enter the motor vehicle/marine information for which you are applying for tax amnesty. Only sales tax due on or before December 31, 2002, is eligible for tax amnesty. Motor vehicles, trailers, ATVs, and manufactured homes purchased on or before November 30, 2002, are eligible. Marine vessels and outboard motors purchased on or before October 31, 2002, are eligible. You must apply for amnesty for every motor vehicle, trailer, ATV, manufactured home, marine vessel, and outboard motor for which you owe sales tax. You may list additional vehicles, vessels, and outboard motors on a blank sheet of paper. For assistance in calculating the amount of sales tax due, please call the department at (573) 751-3535 or access the department's sales tax calculator at www.dor.mo.gov/mvdl/motorv/calc.shtml. After October 31, 2003, the maximum title penalty on vehicles, ATVs, and manufactured homes increases from \$100 to \$200. Avoid the increase/penalty by making application for title and paying your sales tax prior to this date.

E. PARTICIPATION REQUIREMENTS

Please read this section carefully. It contains the conditions for participating in Missouri's Tax Amnesty Program.

F. SIGNATURE

The Missouri Tax Amnesty Application must be signed and dated by the individual or business listed in Section A. If applying for joint tax amnesty, both husband and wife must sign and date. If applying for tax amnesty for a business tax, an officer must sign the application. Signing this application binds you to the participation requirements listed in Section E.

Phone Numbers and E-mail Addresses

INDIVIDUAL INCOME TAX
(573) 751-3505
income@mail.dor.state.mo.us

SALES/USE TAX
(573) 751-7200
salesuse@mail.dor.state.mo.us

CIGARETTE TAX
(573) 751-7163
excise@mail.dor.state.mo.us

CORPORATION INCOME TAX
(573) 751-4541
corporate@mail.dor.state.mo.us

ESTATE TAX
(573) 751-4768
income@mail.dor.state.mo.us

MOTOR VEHICLE SALES TAX
1-800-347-7390
delfees@mail.dor.state.mo.us

TOBACCO PRODUCTS TAX
(573) 751-5772
excise@mail.dor.state.mo.us

CORPORATION FRANCHISE TAX
(573) 751-2265
franchisetax@mail.dor.state.mo.us

EMPLOYER WITHHOLDING TAX
(573) 751-7200
withholding@mail.dor.state.mo.us

FINANCIAL INSTITUTION TAX
(573) 751-2326
fit@mail.dor.state.mo.us

MOTOR FUEL/SPECIAL FUEL TAX
(573) 751-2611
excise@mail.dor.state.mo.us

MARINE SALES TAX
(573) 751-4509
mvbmail@mail.dor.state.mo.us